ATTS NEWSLETTER

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TABLE OF CONTENTS

President's Message	**John Ostendorf**	**Page 1**
Board Reminder	**The Board**	**Page 2**
Letters to the Editor	**A Bunch of Us**	**Pages 2-12**
From The Jeff Hofius' Collection - Newly Listed Ohio NPC and MPC	**Comments Monte**	**Pages 13-17**
Follow Up on the Lost New Mexico Sales Tax Scrip - Steve Koczan		**Pages 17-18**
XRF Analysis of a Washington Pattern with SILVER Content Confirmed	**Jim Calvert**	**Pages 18-19**
My Favorite Sales Tax Token	**Bill Myers**	**Page 19**
1933 – An Important Year in History	**John Ostendorf**	**Pages 20-21**
Sales Tax Tokens Online Mid-December 2016 to the End of February, 2017	**Ralph Harnishfeger**	**Pages 22-25**
Organizational & Financial Reports	**Jim Calvert**	**Page 26**
Trading Post Classified	**All**	**Pages 26-27**
For Sale	**All**	**Pages 27-30**

PRESIDENT'S MESSAGE

John Ostendorf, R-518

Dear fellow sales tax token collectors, I hope this letter finds you well.

Since you are receiving this Newsletter, I presume it means you have renewed your membership for 2017. Thanks for that! The Newsletter is looking better than ever thanks to Monte and thanks to those of you sending in contributions.

I have really enjoyed reading (and even rereading) the Newsletter the last several issues.

I encourage everyone to submit a free trading post ad. You can list up to 10 or 12 items and we ask only that you submit 10% of the proceeds to the ATTS on an honor basis. It's a great way to get rid of your extras and help another collector as well.

As you can tell from the last Newsletter, we're trying to generate some excitement for everyone. I've said for years that the number one reason for anybody to be a member of the ATTS is the Newsletter. Monte is providing an exciting, timely newsletter. Now, let's all help the guy out with some articles and take advantage of the free ads which will give our members another reason to look forward to receiving their Newsletter (on time)!

All my best, John

BOARD REMINDER

If you would like to receive your copy of the ATTSN via an email PDF file, rather than a printed copy, please let me know at moxking@aol.com.

Advantages:

The ATTS saves a few dollars in printing and mailing costs.
You have a computer file saved so you can easily view any part of any ATTSN fast and easy.
You have a fully searchable archive with the use of the PDF format.
You receive the PDF file 2-4 weeks before the printed copy is sent.
You can make your own hard copies with or without color.
If you have need of photos included in the article the author will almost certainly give you authorization to use those photos for another project or article.
You save a little tree from being eaten by ravenous wood hounds.
Please remember that when you ask for and receive the PDF format, you will NO LONGER receive a printed copy, although you can print your own from the file you receive.

LETTERS TO THE EDITOR

Send your own questions, comments, corrections, or information to: Moxking@aol.com

PLEASE NOTE: If you are emailing me I would greatly appreciate it if you would supply **your full name** and membership number. Often I receive an email from "Jack" and I don't recognize the name off-hand or the email address either. So in order for me to list your much appreciated contribution I have to go through my entire email address book looking for "Jack". Likewise, if you don't include your return address on a snail mail, please give me your full name on the written enclosure. Thanks for saving me a little time. I do appreciate EVERY contact but this would also be appreciated. **My sincere thanks, as always.** Monte

I received several Christmas cards, a couple of which included notes, so I'll start off with those.

From Larry Warner: How nice to hear from you, Monte. Thank you for your work on the ATTS Newsletter. And thanks you so much for the UT-I-19 and the WA-S-2 from the Ingwersen Hoard. How nice of you. Of course they were both pieces I never thought I'd ever have.

Be assured of future submissions and I look forward to the Newsletter and Book #4. (ATTS #203, 1974)!

From Monte to Larry: Note above Larry, that I highlighted and bolded your assurance of future submissions. You always do such a great job with your articles that I'll be waiting impatiently to see your next contribution of whatever type you might supply.

From Jane Sapone – Wife of Nick Sapone: The past several ATTS newsletters you've requested letters to the editor. You didn't specify if letters from the family of a member of your organization would be welcome as well, so here goes.

I enjoy reading your journal and I have found several of the articles of interest, especially those with the connections to the WWII era.

Thank you for your Christmas card. We hadn't expected that so ours to you will be late. Please forgive that oversight. Nick was most pleased with the two Ingwersen tokens that you sent. He will write a "thank you" for those later.

I grew up on a farm in Kansas when their sales tax tokens came into being. I remember Mama saying "These things are no good. They aren't worth anything." Believe me, she saved each and every one and when she had enough to exchange for a penny/one cent she did so. She never allowed me to ever see them or play with them. It was many years later before I ever saw a Kansas tax token. When I told Nick about Mama's practice he questioned if it was legal to exchange them for real coins. I or we don't know, but I know that my mother did so. Best Wishes, Jane Sapone, SRTC #C-4

From Monte to Jane: Thank you so much, Jane, for enclosing your letter. You are the sixth person I've come to know that remembers sales tax tokens being exchanged for "real" money. Although the laws were generally pretty clear (although not always) concerning sales tax tokens not being equivalent to real cash, since they were used that way it does beg the question about that truth. After all, if it happened on a regular basis, and I have every reason to believe it did, then STT's really were exchanged same-as-cash.

However – you are the first one to have reported that information to me for the state of Kansas. Previously I had two reports from Missouri, two from Washington, and one from Oklahoma. So I heartily thank you for that! You can tell Nick that he owes you something yummy, since he will get the reward of another Ingwersen Hoard token for your work. Even if I thanked you before, I'll do so again, simply because I can't remember the SPOUSE of one of our members submitting something for our Letters to the Editor. Now we all know that we should REQUIRE friends & family to read the ATTSN.

Snail Mail from Carl Cochrane: Dear Monte, I was reading "Letters to the Editor" and it dawned on me that I could tell you what I do with sales tax tokens.

I try to always carry 6 or 8 sales tax tokens in my pocket all the time. It's amazing how often there is an opening in a conversation to tell about and show (and give) sales tax tokens to people. This is not always kids, either. Many adults find the tokens interesting. I have taken several with me to coin shows (mainly FUN) and given them to Scout leaders for them to use in their workshops.

The tokens I carry are a mixture of states, whatever I can get. I think that seeing the ones from different states and how different states handled sales tax tokens is interesting for people, also.

I don't know if any of these people have ever joined the ATTS, but at least they now know what sales tax tokens were used for and some of the history behind them. I've enjoyed doing so, too.

You're doing a great job on the newsletter. Sincerely, Carl.

Monte's Reply to Carl: Hey Carl: I know a few folks who do exactly what you do with extra sales tax tokens and if nothing else, it gives us a chance to talk about something we know and enjoy. If you ever get low on free tokens for folks, let me know, and I'll send you a box full. I imagine all of us have more commons than we could ever want. Also note, friendly readers, that if you are unfamiliar with Carl's name, he was our Treasurer/Secretary from 1997 until 2005 (at least), prior to Jim Calvert taking over the job. Carl is one of the reasons we still have an ATTS to enjoy.

From Ralph Harnishfeger – From His Family Christmas Letter:

(Editor's Note: While we were fortunate enough to have Ralph's Biography in the ATTSN #175, this Christmas Letter gives us so much more detail about this member that I couldn't pass up the opportunity to share more about this active supporter, with his permission, of course.)

Shonah and I are still teaching at Lock Haven University, she is in her 28th year, and I in my 27th year. The new science center is a very nice place to work. We have had some retirements so are actively searching for a few new faculty. This, of course, is a very time consuming task on top of all our regular work. Adam graduated in December, the ceremony was cancelled due to an ice storm in the area. Sarah is in her sophomore year and doing quite well majoring in social work. Adam completed an internship in

Washington, D.C. this past summer in the area of renewable energy which is one area of finance and business management he would like to pursue in some way after graduation. Both Adam and Sarah work at local restaurants quite a few hours each week.

The farm continues with Shonah's show goat herd growing a bit each year. We had a nice crop of young animals for the show season this past summer and we have a few that will be shown this coming January at the State Farm Show in Harrisburg. We participate in a local auction each April and also sell companion animals and some that aren't quite show quality for the meat. Our flock of chickens is large enough to provide meat birds to last the year plus some to sell as well as the eggs for our own use and a few others from week to week. We still have a few rabbits left from when Sarah was active in 4H.

We did a little traveling this past year, Shonah visited her family in Texas and Oklahoma and we are flying out soon to celebrate her mother's 100th birthday on New Year's Day. This should be quite a nice visit and celebration. I normally travel to my annual license meet each summer in June, but this past summer I co-hosted it in State College, PA. We will be in North Carolina this coming June. Adam went on several ski trips to NY and VT. And Sarah goes to the Electric Forest in Michigan each year with many of her friends.

With so many animals to care for it is difficult to travel much even though we have the summer somewhat free of scheduled obligations. We do go to the office regularly to order supplies, get contracts ready, monitor and insure that the service work on our agreements is done correctly and other things needed for the upcoming school year.

Hunting was a bit erratic this season so far as was the fishing in the spring and summer. We had some very dry weather throughout the spring which lowered the water levels in our streams to such an extent that fishing was a bit off from the normal. The large number of dead trees killed by the emerald ash borer near my hunting camp resulting in substantial logging to salvage the dead trees and some others were cut as well to make the trees attractive to logging firms. This harvesting, while good in the long run, has definitely moved the deer away from our normal hunting areas closer to my camp to more distant and sometimes posted locations. We still have the late flintlock muzzleloader season to hunt, but I am not very hopeful as it is very difficult to harvest a deer with these primitive weapons that often do not fire if it is wet or damp out. Adam had 8 deer within 20 feet last season but his gun did not fire due to the wet conditions in the woods. Such is the life of a hunter.

Well, enough about me and the family. Nothing too exciting has happened lately, just the usual work routine, a bit of travel and taking care of things at the farm.

I hope this letter and card find you healthy and happy. Take care, have a great 2017 and stop to visit us if you ever get near Pennsylvania, let us know so we can meet you. Sincerely – Ralph.

Physical Letter from Dave N. Ferguson: Hello Monte, at a coin show recently I picked up a few tax items. I got 2 counterstamped milk caps and a sheet of tax paid tickets from Pennsylvania.

I couldn't find them listed anywhere in the book. The milk caps are on the back of an MO S-5 and MO S-6 (Editor's Note: I'm pretty sure Dave must have meant MO S-1 and S-3 – if not, please correct me, Dave). The counterstamps are in red ink, as follows: <circle around> / OPA / m1v / RED POINT / <3 DOTS, one before and after OPA; one between RED and POINT>//.

The stamps have security printing on the backs of the paper which read: PENNSYLVANIA / DEPT. OF REVENUE / COPYRIGHT / 1957//. The stamps are on a white background which conforms to the shape of the stamp which has a light forest green for ink color, and reads: COMMONWEALTH OF / PENNSYLVANIA / TAX <small picture of ?> PAID / ONE CENT //. Any help is appreciated Sincerely, Dave.

Monte Responded: You know the one about good news and bad news? Will, you actually did a bit better with GREAT news and bad news. So I'll knock the bad news out of the way so we can have more fun talking about your two counterstamped MO milk-caps.

The bad news, as you may have already guessed, is concerning the revenue stamp sheet you sent a photocopy of. I'm afraid that one is strictly for cigarette tax, and never served any other purpose. Although some may wish to include a few revenue items in their collections, and there is certainly nothing wrong with doing so, these do not have anything to do with sales tax, per se.

But the GREAT news is those counter stamped Missouri Milk Caps. I've been searching for a picture of those for better than 20 years – so my special thanks for finally allowing me to accomplish that mission. You will get an extra brownie point for doing so! Those were produced in 1977 by Jerry Bates.

The story is that he produced only 20 of each on the MO S-1 and MO S-3, and that he made one of each with multiple stamps on the single blank back to look like a multiple strike on a coin. He only made one of each of those "errors" and so far, they've remained lost.

But YOU on the other hand, did absolutely GREAT in finding and buying the two you sent the photos of. I would estimate that a sales value could be from $60-$80 each if a couple of knowledgeable bidders happened along. If you ever decide to sell them, please let us know, so those of us interested (myself included) could take a shot at these. Although these may ONLY be considered Personal Counter Stamps done long after the milk-caps were in circulation, those of us with a love for any MO counter stamp would hop right up to buy either, or both of these, I'm sure.

To the others of you that sent a Holiday card with a brief note, I thank you. Even if I haven't listed you above, I do hope you know that I heartily appreciate each and every one of you for making my Christmas merrier. Especially since I got 2 more Christmas cards for me personally as opposed to those my wife received personally, not counting those that we received together. I was able to mention that to her a few times as I walked by the cards, which I thoroughly enjoyed!

Letters to the Editor Continued with the Beginning of email exchanges:

From Joe McCarthy: Hope you have a great and Happy Thanksgiving. Attached is a scan that I recently acquired, and just received minutes ago. It is an SPC3B, rarity 3. I purchased it along with over eighty (80) Ohio Prepaid Consumer's end (stubs) for $7.99 plus $4.16 S&H for a total of $12.15.

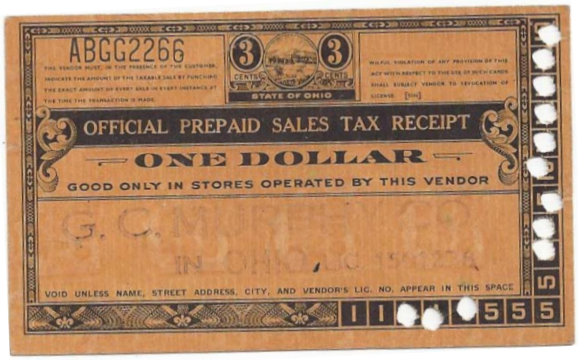
Presently I am attempting to acquire one other Punchcard from another dealer and will let you know about that sometime after Thanksgiving. Respectfully, Joe

Also From Joe: I forgot to add that the SPC 3B card has rounded tips on the corners, a number of punches, but is otherwise in very excellent condition. No bends or creases, stains, tears, or any other distracting conditions.

Monte Responded: Great to hear from you Joe, and I apologize for waiting until after Christmas to respond. I've had plenty to keep me busy, as we all do, in the last couple weeks of December. Thanks for keeping us informed of your great buys. It's always nice to share in the fun you are having in building your collection steadily with some very nice pieces.

Joe Also Sent a notice of a few closed lots on eBay, which I appreciate, in case Ralph or I miss something. Plus more from Joe, as follows:

Hi Monte Thought you might be interested in my latest purchase. The, attached scan, of an SPC4, G.C. MURPHY CO / IN OHIO , Lic. 1501278. Plus complete sets of S 10, S 11, S 13, S 18, and S49. And about Sixty mostly Sales Tax Halves and a few other State Revenue stamps (wine, beer, Oleomargarine, etc.). Cost was $21.00 for all with no postage charge.


ABGG2266
STATE OF OHIO
OFFICIAL PREPAID SALES TAX RECEIPT
ONE DOLLAR
GOOD ONLY IN STORES OPERATED BY THIS VENDOR
VOID UNLESS NAME, STREET ADDRESS, CITY, AND VENDOR'S LIC. NO. APPEAR IN THIS SPACE

When I first saw the picture of the SPC4 it looked like RED stamping. When I received it I found it is Black and faded. Joe

Monte Responded: That was a wonderful group for such a small purchase price. It's especially nice when you can add so many pieces to your collection that you needed, all at once. Those certainly are the best buys you can find. Congratulations. Monte

256553 EEE
OHIO SALES TAX
ONE DOLLAR
OFFICIAL PREPAID TAX RECEIPT
GOOD ONLY IN STORES OPERATED BY THIS VENDOR
B. S. KRESGE CO.
LICENSE NO. 2500269
VOID UNLESS NAME, STREET ADDRESS, CITY, AND VENDOR'S LIC. NO. APPEAR IN THIS SPACE.
THE VENDOR MUST, IN THE PRESENCE OF THE CUSTOMER, INDICATE THE AMOUNT OF THE TAXABLE SALE BY PUNCHING THE EXACT AMOUNT OF EVERY SALE IN EVERY INSTANCE AT THE TIME THE TRANSACTION IS MADE. WILFUL VIOLATION OF ANY PROVISION OF THIS ACT WITH RESPECT TO THE USE OF SUCH CARDS SHALL SUBJECT VENDOR TO REVOCATION OF LICENSE. [5546-17]

And even MORE from Joe: Just received my latest Ohio purchases. One SPC2 Punchcard and Twelve bundles of complete, Vendor and Consumer, "Stamps".

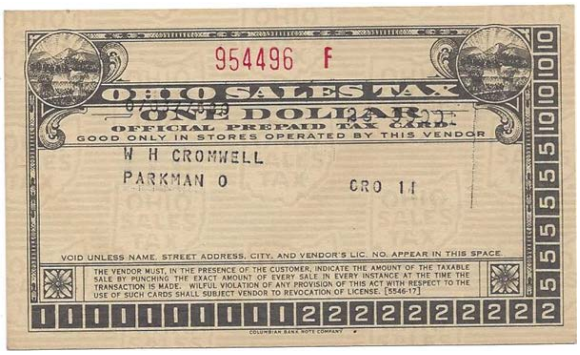
Attached is a scan of the Punchcard. Corners are rounded, a few creases/folds at the top right, plus dirty from age. I probably overpaid but all thirteen items was $110.00, with free postage and insurance. Joe

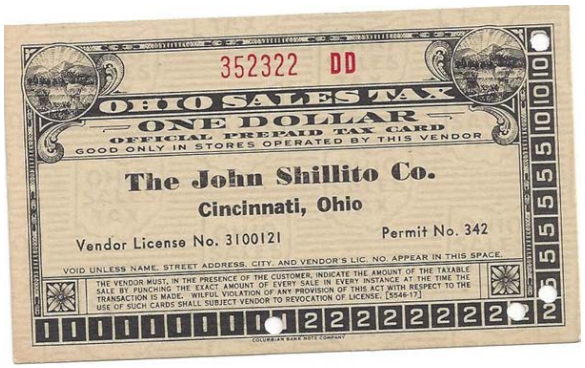
Monte Responded: You really need to write up an article on your ways of finding neat items, especially on eBay. There are many of our members that have probably never used eBay and they might take the plunge if you can help them to understand what you do. So I'll look forward to an article from you soon!

With a Bit More From Joe: Hello again Monte, Just finished receiving my latest E-bay winnings of Complete (Vendor and Consumer) booklets/packs of 100 tax "stamps".

A. 3100 original Ohio Prepaid Sales Tax - 14 packs of 1 cent Columbian Orange - 17 packs of 1 cent Reserve Orange $10.50 plus $12.40 (Original charge) Shipping & Handling; $5.00 was refunded against shipping after the items were mailed. B. 900 original Ohio Prepaid Sales Tax - 1 pack of 1 cent Reserve White # S-49 - 3 packs of 1 cent Columbian Orange - 2 packs of 2 cent Columbian Green - 1 pack of 1 cent Reserve Orange - 2 packs of 2 cent Reserve Orange $27.60 plus $3.40 shipping & Handling C. 100 original Ohio From Johnnie Ostendorf - 1 pack of 6 cents Reserve Orange S119

Monte Responded: Hey Joe, You are really building a great Ohio collection. Be sure to let us see photos of anything that hasn't been listed. Monte
And, yet a wee bit More From Joe!


954496 F
OHIO SALES TAX
ONE DOLLAR
OFFICIAL PREPAID TAX CARD
GOOD ONLY IN STORES OPERATED BY THIS VENDOR
W H CROMWELL
PARKMAN O
CRO 11
VOID UNLESS NAME, STREET ADDRESS, CITY, AND VENDOR'S LIC. NO. APPEAR IN THIS SPACE
THE VENDOR MUST, IN THE PRESENCE OF THE CUSTOMER, INDICATE THE AMOUNT OF THE TAXABLE SALE BY PUNCHING THE EXACT AMOUNT OF EVERY SALE IN EVERY INSTANCE AT THE TIME THE TRANSACTION IS MADE. WILFUL VIOLATION OF ANY PROVISION OF THIS ACT WITH RESPECT TO THE USE OF SUCH CARDS SHALL SUBJECT VENDOR TO REVOCATION OF LICENSE. [5546-17]


352322 DD
OHIO SALES TAX
ONE DOLLAR
OFFICIAL PREPAID TAX CARD
GOOD ONLY IN STORES OPERATED BY THIS VENDOR
The John Shillito Co.
Cincinnati, Ohio
Vendor License No. 3100121
Permit No. 342
VOID UNLESS NAME, STREET ADDRESS, CITY, AND VENDOR'S LIC. NO. APPEAR IN THIS SPACE.
THE VENDOR MUST, IN THE PRESENCE OF THE CUSTOMER, INDICATE THE AMOUNT OF THE TAXABLE SALE BY PUNCHING THE EXACT AMOUNT OF EVERY SALE IN EVERY INSTANCE AT THE TIME THE TRANSACTION IS MADE. WILFUL VIOLATION OF ANY PROVISION OF THIS ACT WITH RESPECT TO THE USE OF SUCH CARDS SHALL SUBJECT VENDOR TO REVOCATION OF LICENSE. [5546-17]

More of Joe's Purchases: I am sending you a number of e-mails so that I don't clog your e-mail account with too many SCANS.

1. 1200 – 1 Cent $13.50 plus $3.45 S&H; This person also added 200 of the 2 Cent
2. 170 – 9 Cent $ 9.25 plus $2.75 S&H;
3. 300 – 6 Cent $13.00 plus $2.85 S&H; and last scan in this e-mail
4. 400 – 6 & 9 Cent $15.00 plus $2.95 S&H
5. 31 Packs of 100 stamps, 1 Cent $10.50 plus $12.40 S&H;
6. 9 Packs of 100 stamps, 1 & 2 Cent $27.60 plus $ 3.40 S&H;
7. 3 Packs of 100 stamps, 9 Cent $16.50 plus $ 2.95 S&H.
8. Uncut pair of Columbian S 68 $ 5.50 plus $0.75 S&H;
9. Uncut pair of Columbian S129 $ 5.00 plus $0.75 S&H;
10. One and a half packs of 3 cent $ 6.00 S&H Free
11. Doersam's Token, the lot included TWO Doersam's tokens. $70.00 prepaid
    The scan shows the worst of the two tokens.
12. An SPC1B, The Joseph Shilito Co., Control Letters "DD" $57.70 plus $1.00 S&H

I also wanted you to know that at the last minute I was successful in obtaining an OH SPC1B that I did not find listed in your reference. I will send a scan as soon as it arrives from New York.

The particulars: it is an OH SPC1B; RED Serial number: "**954496 F**"; It is complete with No punches; it appears to be almost-to-mint condition; It appears to be Rubber stamped inn Black ink.

The name is W. H. Cromwell; Parkman O (a small place southeast of Cleveland); other part of the stamp are the following Numbers above the name (as best I can make them out from the listing picture "070377533" and "23 30001"'; On the same line as "Parkman O" is "CRO 11".

Bidding started at $1.95, with $1.50 S&H. Bidding didn't move for three days, then went to $2.50. After two days it moved up to $58.95 very rapidly. Monday it moved to the $80.00 range. With about 12 seconds left I placed a final bid (putting it at over $100, which with 3 seconds remaining was lifted to the final winning bid of $113.50 (MINE). Which with the $1.50 S&H brought the total to $115.00. Most of this month's budget. I will send scans as quickly as I can. Respectfully, Joe

Attached are scans (.jpeg) of the front and back of the SPC1B-WHC Punch Card. Corrections to my initial e-mail: 1. Starting price was $1.95 with $1.50 S&H; 2. After two days of the initial bid the price jumped to $3.00 when a second bidder entered a bid; 3. Price remained low for five days when it jumped to approximately $57.50.

From: Steven Tomisek: I just received your card and generous gift of tokens -- I hope you and your ifamily have a happy holiday as well. I'm still waiting for hard copy of the latest newsletter (175) and my ATTS membership number and imagine that they will arrive in due course.

I have another OSTS identification problem and am hoping that you can shed some light. The attached stamp had been identified as RE-1c-8Aa when I acquired it. However, I don't believe that to be the case as it has control letter "T," map watermark, and appears to be hyphen roulette 6.5 (the latter is difficult to confirm as the paper hasn't been cut and the impressions are weak). The stamp's characteristics don't coincide with any of those shown in your book for the Reserve 1c stamp.

While the text in M&D indicates that the 1939-1942 1 cent Reserve issue (S73) was watermarked with the midsize Ohio, the preceding page shows an image of S73 with a map watermark. I'm inclined to think the stamp is M&D 73 but I'd like your view on how to categorize it using your identification convention.

Monte Replied to Steven: Hello Again Steve, I believe that this would be an RE-1c-8Ca, with the T, instead of the R and S which was the only previously listed control letters. In many instances we are finding that there were additional control letters than what we've seen in the past. I'm not certain if this example is the small map watermark, however, as I just could not tell from the photo only. But it would also be the best guess based on the watermarked paper used during the end of the Type Two's.

I agree that the Hyphen Roule on this is a bit hard to discern, although by that time, near the end of the Type Two series that would be the most likely perforation.

Please let me know if I'm making an incorrect assumption on the watermark being the small map, as that will take me back to the charts to try to fit it in again.

Thanks for your question. I always have fun with these little mysteries. Your Friend, Monte

Steven Responded: Hi Monte, You are correct in your watermark assumption -- the "Os" appear to be round and the width of the maps at the top are 15.5 mm (see attached scan).

When I couldn't find a match in your book and saw in the M&D description for the 1939-42 Reserve issue the annotation that "The small map may appear on denominations other than the three specified" and the image of the S73 with a map watermark I thought that I had what might be categorized as an RE-1c-6Ba using your system.

However, if you believe it would be an RE-1c-8Ca then that is what I'm going to call it (Have I ever told you that I think you are the font of all OSTS knowledge?). Thanks, again, for your help!

Steve P.S., Jim Calvert recently informed me that he is still working to recover the membership information and anticipates being able to provide a membership number within the next few months.

Monte Answered: I'm glad that makes sense. Because of the plethora of identifying qualifications necessary to accurately identify the OSTS, even with the chart showing that you have only twelve choices (as an example), getting it down to just one can sometimes require serious consideration. Please don't hesitate to let me know if I can help you with anything else. I really would like to see you do a biography or a short article. We've had good luck with the biographies, and since we are such a small club, it is nice to get to know one another a bit better. I don't have one for the next issue of the ATTSN. Help me out and send me one! Your Friend, Monte

Steven Continued: Hi Monte, What is your timeline on receiving material for the next newsletter? I've been pretty busy pulling material together for my stamp forum's newsletter but will see if I can come up

with something credible. I did an OSTS primer for my online stamp forum awhile back that might be suitable but it is 10 pages of text with images (11 pages counting the references). If you don't mind, take a look and let me know if it would be something the members might find useful -- you can access it at **http://thestampforum.boards.net/thread/3776/state-ohio-prepaid-sales-receipts**

If you do check out the OSTS thread, please take some time to look around the rest of the forum. I was going to propose that the ATTS Directors consider developing a similar forum with a view toward increasing interaction among the membership and gaining additional exposure that might help bring in other members.

Our forum requires that new members post an introduction before they are allowed access to most other areas of the forum. Once a member has been with us for at least 14 days and have made at least 50 posts they are allowed to participate in the buy/sell/trade section of the forum. On two occasions we've used the shoutbox at the bottom of the page to conduct live auctions.

As a means of saving money, the ATTS might consider eliminating the print version of the newsletter and posting it online -- this is what we do now and it seems to be well-received. I'll be uploading links to the next issue of our newsletter tomorrow and will restrict access for a day or two as a means to see how many of our inactive members are still viewing the forum without having logged in. After that, it may be viewed by anyone visiting the site. We've seen a slight uptick in membership requests since we started the newsletter in September and think that making it accessible to all is a useful recruiting tool. Enough said for now...Take care, Steve

Monte Responded: Hey Steve: First, before I say another thing, I've got to get up on my soapbox and jump up and down and scream a little bit about that fantastic site you've connected me to. I've highlighted it above so anyone interested in doing so may check your work out on that site. You've done a truly magnificent job of concluding a great deal of information into a relatively limited platform and allowing the reader to follow the information to gain easily accessible knowledge. I absolutely loved that and if you would allow, I'd be happy to grab that article for an upcoming ATTSN issue. I've been burning through everything I have every issue now. I keep thinking when each new issue comes along that I'm going to have serious trouble creating a good issue, but the membership has been absolutely fantastic in helping us all produce a newsletter we can sit back and enjoy every quarter.

That takes me to your mention of a discontinuation of a printed version. I took your suggestion with enough consideration to ask the Board their thoughts on the matter. What we do should be available in the next issue of the ATTSN. So the main thing is I didn't want you to think I just blew off your suggestion. We had tried the option for no-print membership about 4 years ago, as per Loran, and apparently it wasn't something that was continued for one reason or another.

LAST – if I can use that article of yours for back-up material, I'd sure appreciate it. Having a little powder left in the barrel would be smarter than me shooting at every duck I see every issue.

I give you my sincere thanks for your contributions, Steve. Now I'm going to go subscribe to your site! Your Friend, Monte

Steve Responded: Hi Monte, Thanks for the kind words about the website. I'll be opening access to the newsletter shortly so people will be able to view it without having to log in as members.

I have no problem with you using the OSTS article. I've attached it in Word format but can send a PDF version if that is your preference. Both have the images embedded in the documents but I can send the separate image files (.jpeg) if you would like better quality.

If you are going to be referring people to the site, I guess I'll have to update the images of my collection. I've probably added 30+ pairs since those pages were posted but I've placed updating the thread on the back burner.

As to online publication of the newsletter, having a site such as The Stamp Forum would give you the ability to control access as the Board sees fit. If members want hard copy, they can simply print the

issue from the link provided; however, the Board would have to expend funds for a online storage site (e.g., Dropbox) to store/archive the issues.

Regardless of the approach the Boad takes, I'll help as best I can. Take care, Steve

A Bit More From Steve: Hello Again Monte! I recently acquired the attached RE-$3-3 in a batch lot and noticed that it lacked the "land, O." in the printer's imprint.

Would you categorize this as RE-$3-3B with the original listing now being RE-$3-3A or would you call it RE-$3-3a in keeping with the listing style for the hyphen roule version (RE-$3-2Aa)?

Thanks, Steve p.s., Did you notice in the recent issue of State Revenue News that the new catalog editor is planning to use "an easy-to-use listing in the third edition of the SRS catalog" to address the OSTS?

Monte Responded: Hey Again, Steve.

Since the primary difference between the RE-$3-2Aa, which also has the missing LAND at the end of the printer's imprint, and the RE-$3-3, which has the 12.5 PO instead of the 6.5 HR perforation, having both would equal a catalogue number of RE-$3-3a, another new minor variety!

Jeff Hofius is the new editor for the SRS catalogue, and he intends to revamp and include the Ohio stamps in the next issue of the catalog. Have no fear. Jeff has the finest collection of Ohio on planet earth (he actually lives there!) and I've spent many, many, many happy hours talking with him. He's the kind of guy you can start a two question conversation with, and realize you have to get a drink of water 4 hours later. I have no doubt he will do great justice to the Ohio series with his own idea of what to do with the shortened identification. If you would like to contact Jeff (or anyone for that matter) just email me and I'll give you his email address, too.

From Bill Myers: Monte, I got your card and the tokens yesterday, thank you very much. I must say Geri creates beautiful cards, much better than anything in the store. You do most of the work for the newsletter so I think it is right that members do their share and send in items to publish. Happy Holidays and best wishes for 2017. Bill Myers

From Monte to Bill: Hey Bill, As you can see, I'm just now catching up with my email from the last month. I took a little break after the ATTSN #175 was finished, but I'm back at it now working on the new issue. I also see that you've sent me several other emails, so please bear with me as I sort through all the snail mails and emails to get caught up.

Believe me (Oh, Lord, that sounded like Donald...) I'd much rather have a back log of stuff to work on rather than trying to dig stuff up just to fill an issue. Thanks again, Monte

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From Steven Kawalec: Hello Monte, I would love an example of the NJ anti-tax note in the latest ATTS NEWSLETTER. I have no NJ tax items. I have a lot of NJ material (tokens, medals, postcards and currency) but nothing related to tax material. I'm a life member and I'm trying to get my friend Rich Rozborski to join. I might even get him a gift membership for the first year. Thanks so much. Steven

From Monte to Steven: Hey Steven, Great to hear from you. I have put one of the NJ anti-tax currencies in a holder with your name on it. If there is anything at all I can do to help you with your friend Rich's new membership, please let me know. I'd be happy to send you the NJ item, and send him a little packet of STTS for him to get a start with.

My own two goals this year are to keep the ATTSN as much fun and as informative as possible and to do whatever I can to help get us new members. We really need new members if we are to survive.

Again - thank you for your contact and please let me know if there is any way that I can help.

From John Ostendorf: Hey Monte, Hope you are doing well my friend. I'm guessing you're buried in snow. We actually had a few flurries Friday that put some folks in a panic. I had to let one of my employees go home early because she was so fearful of driving in the snow (none ever stuck since the ground temperature is probably still above 50).

Attached are my President's letter and an article. Since the article has imbedded pics and you may want to move them around, I also attached the pics. I'll send something for the trading post but need to go through my stuff. I figured you would rather have this stuff first since the trading post is at the back. Thanks for everything you're doing. The Newsletter has never looked better and it is our only chance to save the ATTS. Your friend, John

Monte Replied: Hey John, Neat article. I've thought of doing something along those lines a few times, but I do appreciate that you actually took the time to get it done. I've played with it a bit, of course, but nothing major as far as changes are concerned. I really appreciate that you do take the time to supply such well thought out inclusions.

Yes, yesterday we were able to have rain, sleet, snow, and an ice storm all on the same day. Kids love it since every school for quite some distance is closed.

Also thanks for sending your President's letter so early. It makes it so much easier for me to arrange the rest of the issue if I have that front done first.

I let a little time slip by without keeping up on incoming snail and email after the last issue and I'm very happily paying for it now, as I have a stack of stuff to get done. A position I'm only too happy about. Having too much work as the editor is so much better than the opposite.

I hope the rest of your (laughingly called) winter is great. Your Friend, Monte

Another Email from Monte to John: Hey John, Cleaning up emails and SNAIL mails this weekend. I've let some of them go for the last couple weeks since we finished #175, and they have REALLY piled up. Not that I'm complaining about having too much copy to work with! It's really surprising how many snail mail letters I've had come in these last couple weeks. The only thing bad about it is that I can't communicate with the speed of an email when I have questions.

In any event, I just set the Trading Post up in its new format and did your lots as the first listed.

So, yes, I did receive your other emails but I'm kinda working backwards a bit. Truth be told I've been hopping around so it's not so much WORK to do any one thing. A couple hours of doing Letters to The Editor just about got close to being WORK, and I don't want that.

Can you believe LTE has taken off like that? Surprised the heck out of me...

Yes - Minnesota in winter is most decidedly SNOW AND COLD. But its beautiful 6 months out of the year and tolerable 3 more months, so the 3 really crappy months are our payment in advance for the fun to come. We bought a cabin by the lake this last summer and I'm wondering if I will be able to get that third quarter issue out? I'm sure I will.

Thing is - I can cast from the front of my stoop into the lily pads about 30 feet from the front door for 3 pound bass. I might have to put some fish swimming around on issue #178 to hold my interest!

I'm drifting - back to work - Your Friend, Monte

From John to Monte: Hey Monte, Your cabin sounds like my kind of place. That's why I like Arkansas so much. We have rented a place where I can fish off the back porch, drink beer, read, or none/all of the above. I have a lot to learn as a fisherman (grew up in New Mexico where there basically is zero fishing) but I truly enjoy feeding the fish. Relaxing isn't the word for it. Once I get my youngest through high school, I intend to move there. Arkansas is a little cooler than here in Texas and just a much better lifestyle.

If you don't need my article for this Newsletter, just put it on the shelf and use it when you need some copy. I just figured I better put my money where my mouth is and submit an article myself! I'm thrilled to know that others are helping! Your friend, John

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From Rob Young: Hello again! I want to thank you for your generous gifts of the rare tokens. I agree that they are a great incentive to get some info and articles. I'm sorry I have not had time to sit down and

work on a biography but I promise it will be done in the spring. I'm scheduled for a major back surgery on 27 Dec. and will be out of commission for a while. But during my rehab I should have some time to put something together for you. Meanwhile I just received the latest ATTS newsletter and I'm excited to make good on my (your) pledge to ship that token to the first responder.

I wish a Merry Christmas to you and yours, and I will get that renewal dues check in the mail promptly! Regards, Rob, PS.: I was the eBay purchaser of the California CA-L14B 'Warboy's 1 Mill' chit from the gentleman we know from Waxahachie (…that guy can be such trouble..).

Monte Replied to Rob: I'm sorry to say that Bill Myers beat you to the Yummy "Crushed Washington". I do hope that you are recovering well from your surgery a few weeks ago.

Whenever you have time for a biography, or anything at all you can send, I most certainly would appreciate it. I think knowing some of our fellow collectors goes a long way in helping us to feel that we are a part of a dedicated group, even if we are fairly small. I look forward to whatever you can provide, whenever you can provide it. Your Friend, Monte

From Rob Young: Hello Monte, I hope the New Year has brought you good fortune.

My back surgery went well, and I am re-habbing on schedule. However, I do still need to work on a biography as promised.

Meanwhile I have another interesting find that has sat on my desk for a while, and I'm wondering if you could lend your expertise once again:

This pair of stamps (?) was purchased off of eBay over a year ago and I've never been able to find out anything about them. Each measures approx. 17mm x 14mm, and appear to be actually printed on this stub. It has perforations only along the top edge.

Any information would be greatly appreciated as I know nothing of tax stamps, and that may be all that this is. Regards, Rob Young

From Monte to Rob: First, I'm glad to hear that your surgery did go well and they you are recovering nicely. I do hope you will find the time to get us that biography. I really think we can all have a better since of camaraderie if we have the opportunity to get to know one another.

You would think a stamp that says SALES TAX right on it would be a sales tax stamp without question. But it's not, really. Before I say anything further, however, I would like for you to know that you are only the most recent collector that has been fooled by these darned Atlantic City TOBACCO/CIGARETTE stamps.

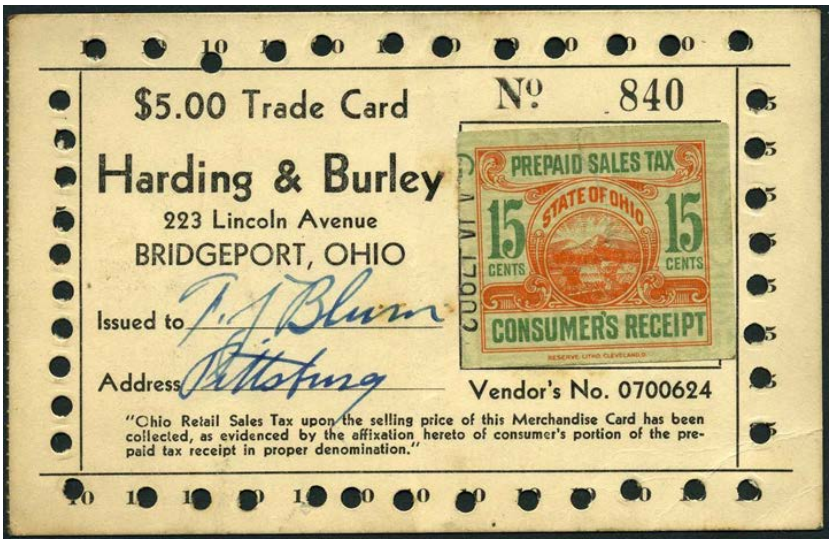
I bought a pair of these stamps, just like the ones in the above photo and I also thought I had found a super cool new item. Only after becoming a member of the State Revenue Society did I discover that this was a cigarette package stamp. We are not the only ones who have been fooled by these little monsters. I won't name names, but suffice it to say that most of the guys I know who have been with us for a good long time have been suckered by these little evil monsters.

I look forward to your Biography – and anything else you can supply. Your friend, Monte

This ATTSN issue has an all-time high of 17 different members contributing, plus two others who have submitted articles for the NEXT issue! My SINCERE Thanks!

A COLLECTION OF NEWLY LISTED OHIO NPC AND MPC

From Jeff Hofius


$5.00 Trade Card
No. 840
Harding & Burley
223 Lincoln Avenue
BRIDGEPORT, OHIO
Issued to T. J. Blum
Address Pittsburg
PREPAID SALES TAX
15 CENTS
STATE OF OHIO
15 CENTS
CONSUMER'S RECEIPT
Vendor's No. 0700624
"Ohio Retail Sales Tax upon the selling price of this Merchandise Card has been collected, as evidenced by the affixation hereto of consumer's portion of the pre-paid tax receipt in proper denomination."

With Comments from MCD:

Jeff Hofius has one of the finest collections of Ohio sales tax items in existence and all of these NEW FINDS are from his collection.

No. 469
Date Issued:
BEREA HOME BAKERY
M. STANGEL, Prop.
64 Front St. Berea, Ohio
"Home of Satisfaction."
License or chain Store Permit No. 1805240
Permit No. 2338
No. 469
ONE DOLLAR NOT TRANSFERABLE
$1.00 MERCHANDISE PREPAID TAX CARD $1.00
(Good only in stores operated by this Vendor)
BEREA HOME BAKERY
64 FRONT ST. M. Stangel, Prop. BEREA, OHIO
"Home of Satisfaction"
License or Chain Store Permit No. 1805240 Permit No. 2338
"OHIO RETAIL SALES TAX HAS BEEN COLLECTED UPON THE SALE OF $1.00 WORTH OF MERCHANDISE AS EVIDENCED BY 3-CENT PREPAID TAX RECEIPT AFFIXED HERETO." (On reverse side of this card.)
(See regulations on back)

OH NPC-HAR1

A truly unique card having a 15 cent OSTS for a $5.00 denomination. A unique R-10 with nothing remotely like it found previously.

This item would certainly be considered an apex addition to the very finest collection.

OH MPC-BER1

Another unique R-10 card, as are all of those listed below. This one is particularly attractive as it has both halves still attached and none of the punch spaces have been used.

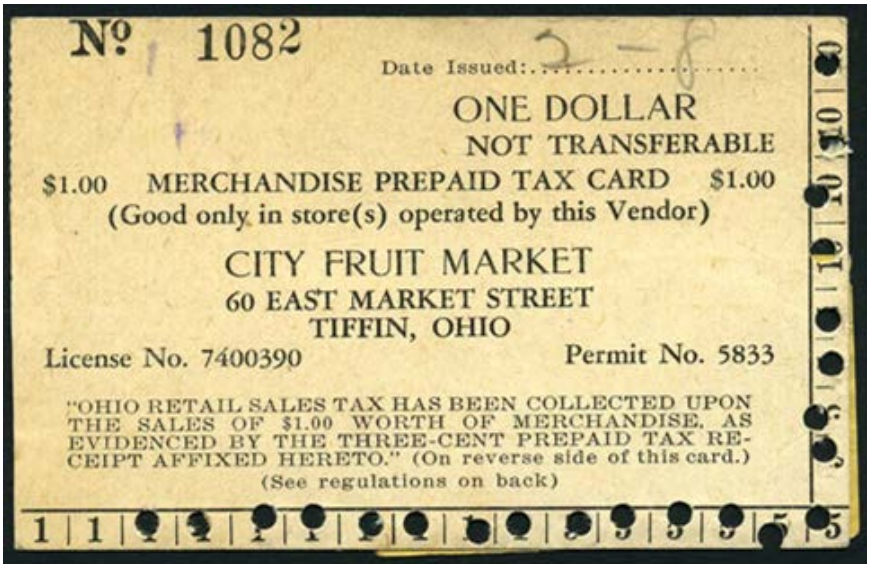
Given the low number of 469, even without a date, we can guess that this was probably due to be used in or near the middle of 1935

Date Issued 5-29-35
No. 25370
ONE DOLLAR
NOT TRANSFERABLE
$1.00 MERCHANDISE PREPAID TAX CARD $1.00
(Good only in store(s) operated by this Vendor)
BIG BEAR STORES CO.
COLUMBUS, OHIO
License No. 2503176 Permit No. 5875
"OHIO RETAIL SALES TAX HAS BEEN COLLECTED UPON THE SALES OF $1.00 WORTH OF MERCHANDISE, AS EVIDENCED BY THE THREE-CENT PREPAID TAX RECEIPT AFFIXED HERETO." (On reverse side of this card.)
(See regulations on back)

OH MPC-BBS2

The previously listed BBS1 had the BIG BEAR STORES CO. / COLUMBUS, OHIO // located on the left hand side of the card. This one, with the same License No., Permit No. & city has that same information located in the center of the card.

Only 13 days separate the two with this one being the later of the two dates known.

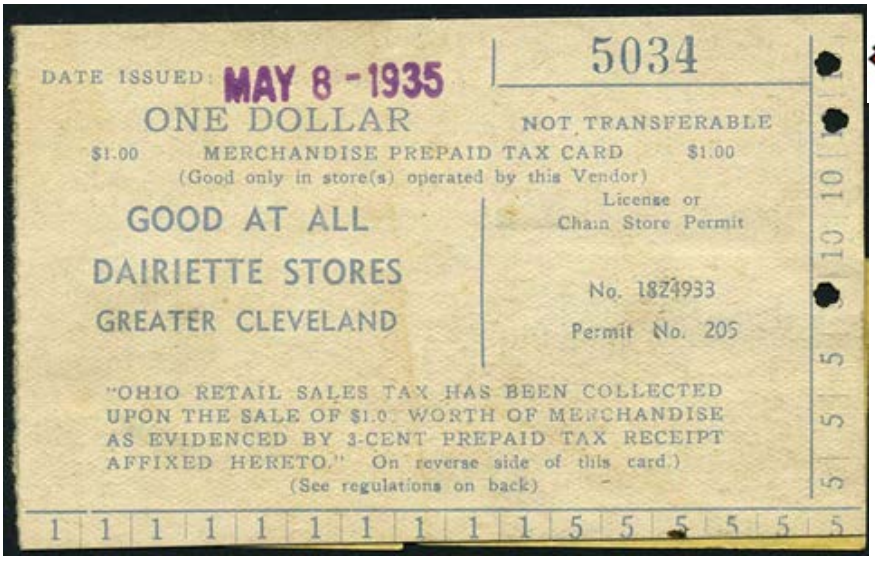

No. 1082
Date Issued: 2-8
ONE DOLLAR
NOT TRANSFERABLE
$1.00 MERCHANDISE PREPAID TAX CARD $1.00
(Good only in store(s) operated by this Vendor)
CITY FRUIT MARKET
60 EAST MARKET STREET
TIFFIN, OHIO
License No. 7400390
Permit No. 5833
"OHIO RETAIL SALES TAX HAS BEEN COLLECTED UPON THE SALES OF $1.00 WORTH OF MERCHANDISE, AS EVIDENCED BY THE THREE-CENT PREPAID TAX RECEIPT AFFIXED HERETO." (On reverse side of this card.)
(See regulations on back)

OH MPC-CIF1

This is an entirely new merchant without even an inclusion in the SPC's.

The date is of particular note, since it is showing 2-8, probably the 8th of February, which is quite early for MPC's.

For those of you who had hoped to find at least one card from each city, if not each merchant, this one will make that goal that much tougher.


DATE ISSUED: MAY 8 - 1935
5034
ONE DOLLAR
NOT TRANSFERABLE
$1.00 MERCHANDISE PREPAID TAX CARD $1.00
(Good only in store(s) operated by this Vendor)
GOOD AT ALL
DAIRIETTE STORES
GREATER CLEVELAND
License or Chain Store Permit
No. 1824933
Permit No. 205
"OHIO RETAIL SALES TAX HAS BEEN COLLECTED UPON THE SALE OF $1.00 WORTH OF MERCHANDISE AS EVIDENCED BY 3-CENT PREPAID TAX RECEIPT AFFIXED HERETO." On reverse side of this card.)
(See regulations on back)

OHMPC-DAI2

Here's a strange one. This Permit & License No. were previously used by the DAIRY DELL STORES, also of Greater Cleveland. That other MPC was issued about 3 weeks prior to this one, so the only thing I can think is that they simply changed their store name.

Thus, I've used the previously listed catalog initials but assigned this as #2.

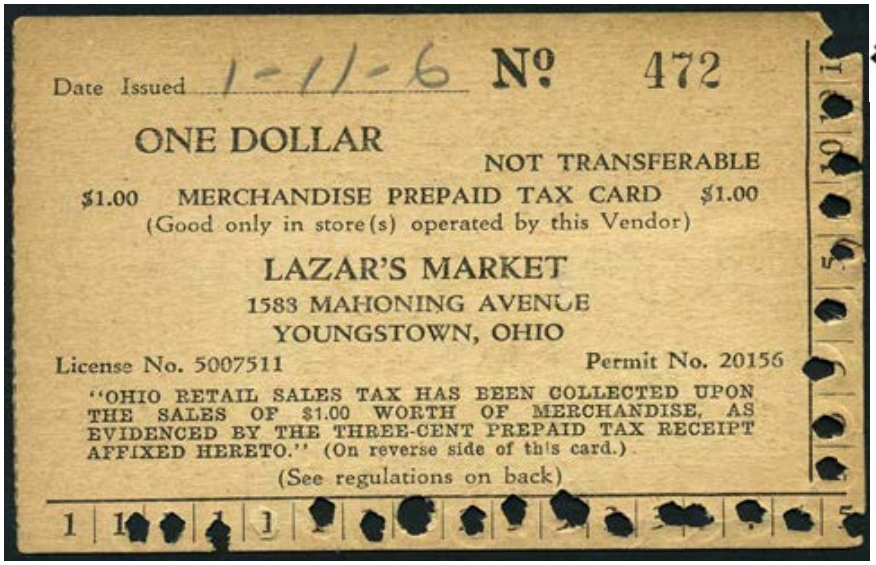
Date Issued: 5/18/35
No. 19290
THRIFTY FOOD MARKET
ONE DOLLAR
NOT TRANSFERABLE
$1.00 MERCHANDISE PREPAID TAX CARD $1.00
(Good only in store(s) operated by this Vendor)
The Fred W. Albrecht Grocery Co.
Box 191
AKRON, OHIO
License or Chain Store Permit
No. 7700327
Permit No. 7
"OHIO RETAIL SALES TAX HAS BEEN COLLECTED UPON THE SALE OF $1.00 WORTH OF MERCHANDISE AS EVIDENCED BY 3-CENT PREPAID TAX RECEIPT AFFIXED HERETO." (On reverse side of this card.)
(See regulations on back)

OH MPC-FRE1

This one is especially nice because it has a great counterstamp on top of a unique card.

This merchant was known on SPC's, but this is the first report of that location issuing a MPC.

The THRIFTY FOOD MARKET counterstamp may be the stores "true name" or it may be another store that was allowed to use these cards too.

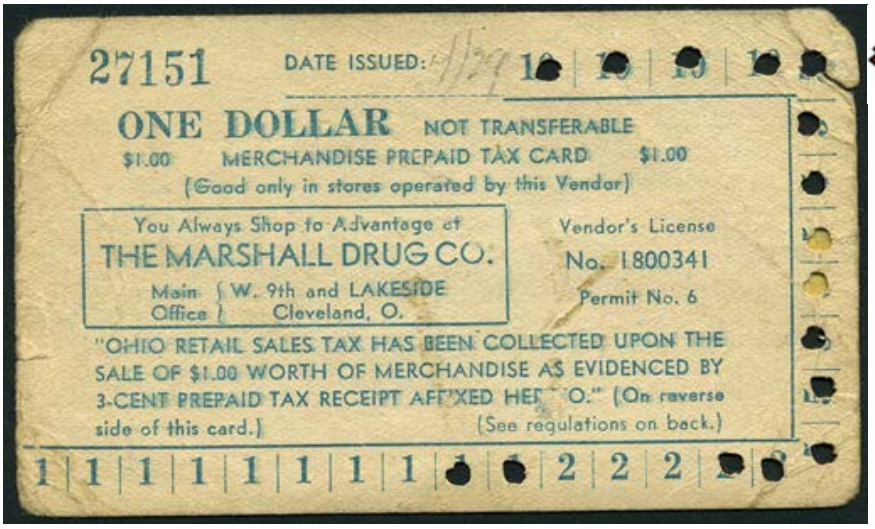

Date Issued 1-11-6 Nº 472
ONE DOLLAR
NOT TRANSFERABLE
$1.00 MERCHANDISE PREPAID TAX CARD $1.00
(Good only in store(s) operated by this Vendor)
LAZAR'S MARKET
1583 MAHONING AVENUE
YOUNGSTOWN, OHIO
License No. 5007511
Permit No. 20156
"OHIO RETAIL SALES TAX HAS BEEN COLLECTED UPON THE SALES OF $1.00 WORTH OF MERCHANDISE, AS EVIDENCED BY THE THREE-CENT PREPAID TAX RECEIPT AFFIXED HERETO." (On reverse side of this card.)
(See regulations on back)

OH MPC-LAZ1

This merchant is another new report without any previous cards of any type found.

It is especially interesting because of the date, January 11, 1936, and the low card No. of 472. Almost all of the MPC that we have found are commonly dated between June and November of 1935.

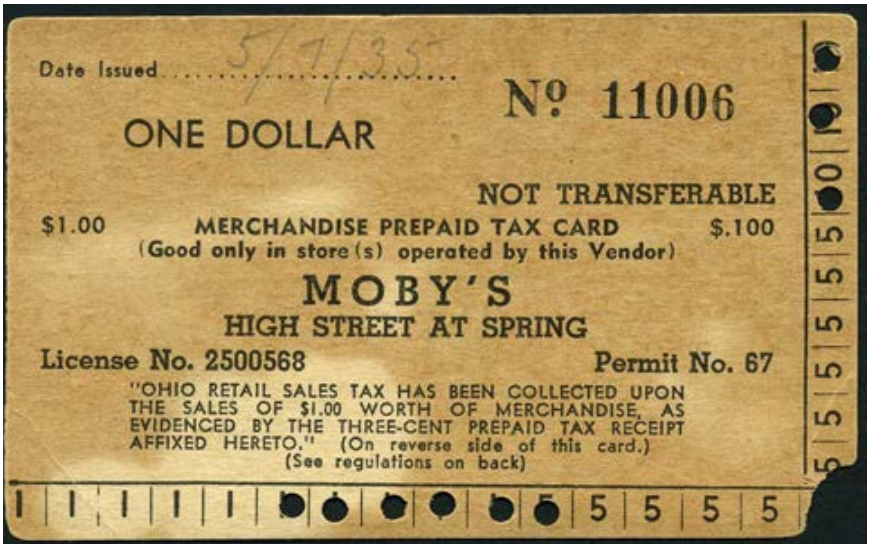
There have only been a very few with dates going into the new year of 1936.


27151 DATE ISSUED:
ONE DOLLAR NOT TRANSFERABLE
$1.00 MERCHANDISE PREPAID TAX CARD $1.00
(Good only in stores operated by this Vendor)
You Always Shop to Advantage at
THE MARSHALL DRUG CO.
Main Office (W. 9th and LAKESIDE Cleveland, O.
Vendor's License No. 1800341
Permit No. 6
"OHIO RETAIL SALES TAX HAS BEEN COLLECTED UPON THE SALE OF $1.00 WORTH OF MERCHANDISE AS EVIDENCED BY 3-CENT PREPAID TAX RECEIPT AFFIXED HE O." (On reverse side of this card.)
(See regulations on back.)

OH MPC-MAR1

By the large number found on this card this Drug Company must have distributed tens of thousands of cards, yet this is the first one we've ever seen as an MPC.

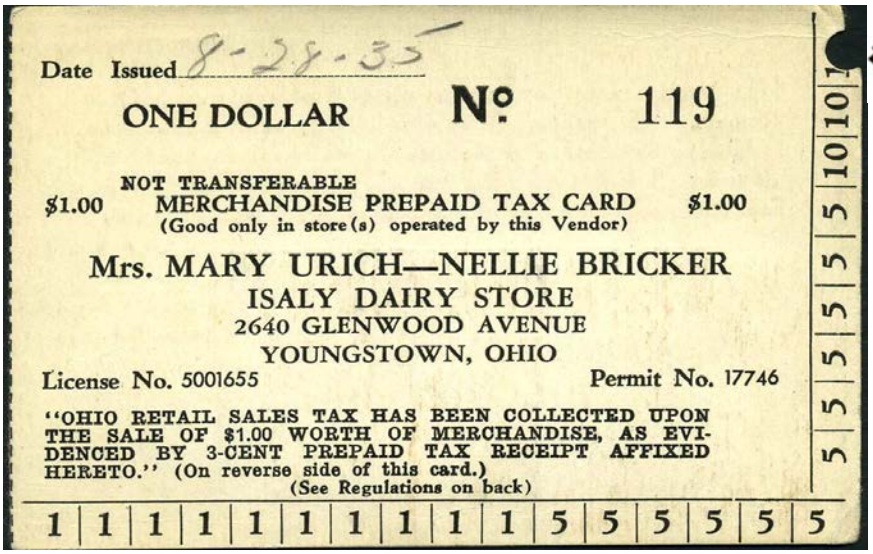
The Marshall Drug Company has turned up on a few SPC's, but this MPC gives us a good idea of just how rare these cards really are. Very few remain.


Date Issued 5/7/35
Nº 11006
ONE DOLLAR
NOT TRANSFERABLE
$1.00 MERCHANDISE PREPAID TAX CARD $.100
(Good only in store(s) operated by this Vendor)
MOBY'S
HIGH STREET AT SPRING
License No. 2500568
Permit No. 67
"OHIO RETAIL SALES TAX HAS BEEN COLLECTED UPON THE SALES OF $1.00 WORTH OF MERCHANDISE, AS EVIDENCED BY THE THREE-CENT PREPAID TAX RECEIPT AFFIXED HERETO." (On reverse side of this card.)
(See regulations on back)

OH MPC-MOB1

A check of the classification codes for the types of retail businesses doesn't help us a bit here as it does not indicate what kind of business Moby's may be.

This is yet another example of an MPC that does not even have an SPC with the same business name ever discovered. We can presume correctly that there are still hundreds of other merchants remaining unfound.


Date Issued 8-28-35

ONE DOLLAR № 119

NOT TRANSFERABLE

$1.00 MERCHANDISE PREPAID TAX CARD $1.00

(Good only in store(s) operated by this Vendor)

Mrs. MARY URICH—NELLIE BRICKER

ISALY DAIRY STORE

2640 GLENWOOD AVENUE

YOUNGSTOWN, OHIO

License No. 5001655 Permit No. 17746

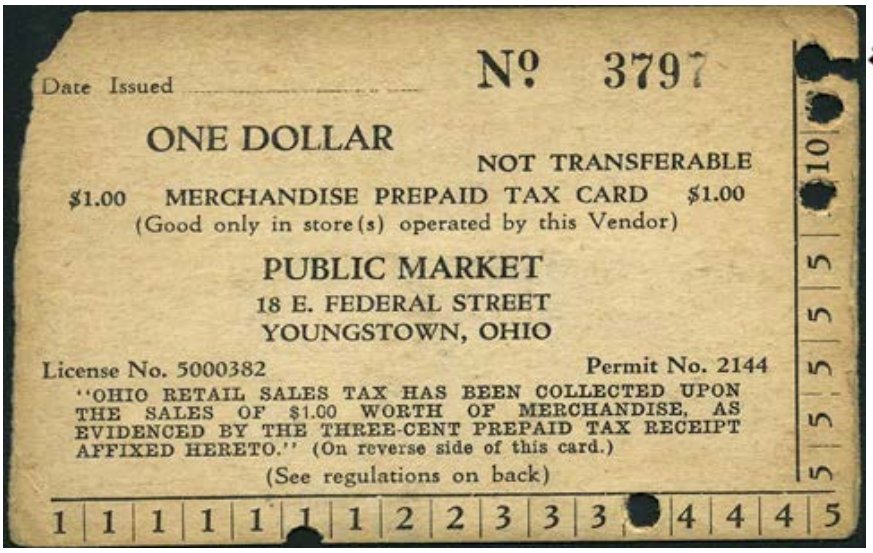
"OHIO RETAIL SALES TAX HAS BEEN COLLECTED UPON THE SALE OF $1.00 WORTH OF MERCHANDISE, AS EVIDENCED BY 3-CENT PREPAID TAX RECEIPT AFFIXED HERETO." (On reverse side of this card.)

(See Regulations on back)

OH MPC-MRS1

Just when I thought I had the catalogue numbers licked and I'd never have problems finding a proper home for any card as it related to the catalogue number, here comes this monster.

While Islay Dairy is well known and has an MPC #, the names of these two gals are so prominent that I thought it deserved a new Cat. #, even though, it could be argued, that this was just another Isaly.


Date Issued

№ 3797

ONE DOLLAR

NOT TRANSFERABLE

$1.00 MERCHANDISE PREPAID TAX CARD $1.00

(Good only in store(s) operated by this Vendor)

PUBLIC MARKET

18 E. FEDERAL STREET

YOUNGSTOWN, OHIO

License No. 5000382 Permit No. 2144

"OHIO RETAIL SALES TAX HAS BEEN COLLECTED UPON THE SALES OF $1.00 WORTH OF MERCHANDISE, AS EVIDENCED BY THE THREE-CENT PREPAID TAX RECEIPT AFFIXED HERETO." (On reverse side of this card.)

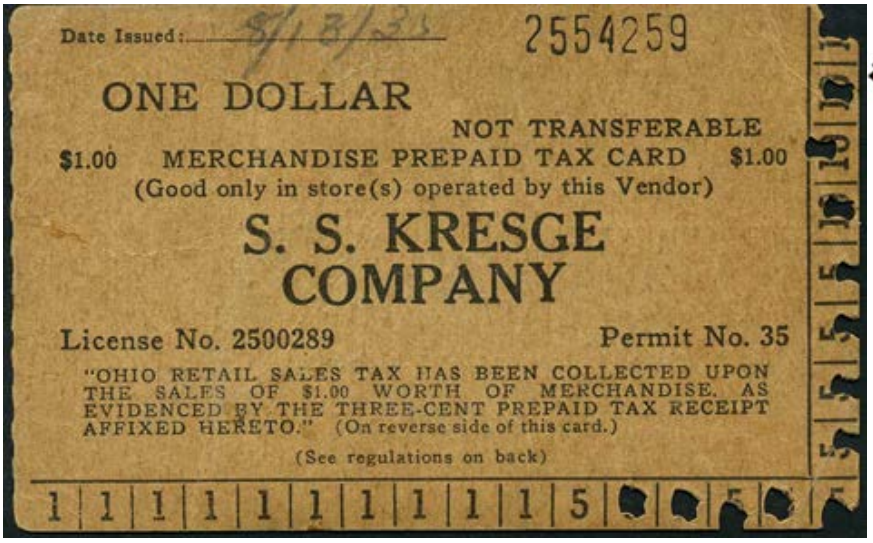
(See regulations on back)

OH MPC-PUB1

This is one of several Youngstown MPC's included with these first reports and it is wonderful that these have managed to stay alive long enough to come out of the wilds.

No date is indicated, but it seems that a pretty fair number of the centered name styles have been seen on the earlier MPC templates.

No known SPC's have been found for this merchant either.


Date Issued: 5/18/35

2554259

ONE DOLLAR

NOT TRANSFERABLE

$1.00 MERCHANDISE PREPAID TAX CARD $1.00

(Good only in store(s) operated by this Vendor)

S. S. KRESGE COMPANY

License No. 2500289 Permit No. 35

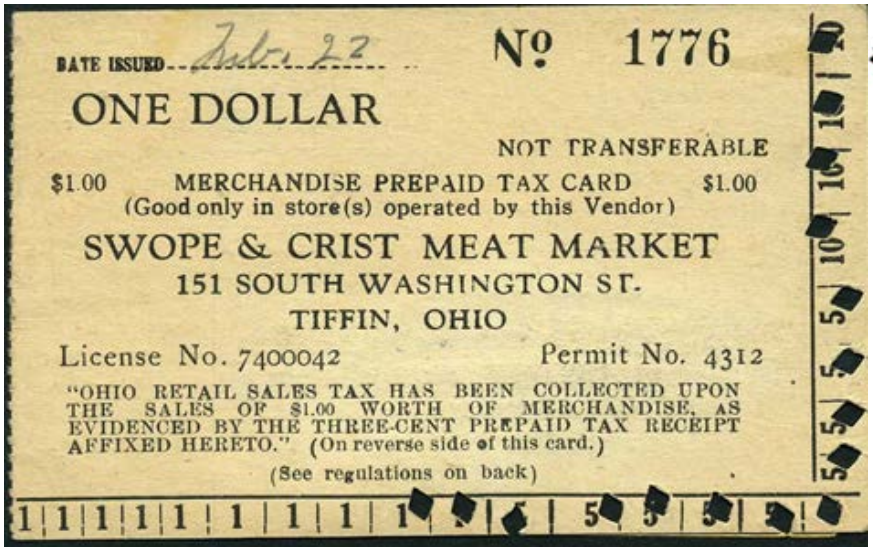
"OHIO RETAIL SALES TAX HAS BEEN COLLECTED UPON THE SALES OF $1.00 WORTH OF MERCHANDISE, AS EVIDENCED BY THE THREE-CENT PREPAID TAX RECEIPT AFFIXED HERETO." (On reverse side of this card.)

(See regulations on back)

OH MPC-SKK2

This one is particularly surprising simply because this is the first time we've seen the centered (rather than left) justified version.

Especially considering that the number on this one is over 2.5 million! It gives us a much clearer picture just how rare all of these MPC's really are as so very few survived.


DATE ISSUED July 22
No 1776
ONE DOLLAR
NOT TRANSFERABLE
$1.00 MERCHANDISE PREPAID TAX CARD $1.00
(Good only in store(s) operated by this Vendor)
SWOPE & CRIST MEAT MARKET
151 SOUTH WASHINGTON ST.
TIFFIN, OHIO
License No. 7400042 Permit No. 4312
"OHIO RETAIL SALES TAX HAS BEEN COLLECTED UPON THE SALES OF $1.00 WORTH OF MERCHANDISE, AS EVIDENCED BY THE THREE-CENT PREPAID TAX RECEIPT AFFIXED HERETO." (On reverse side of this card.)
(See regulations on back)

OH MPC-SWO1

We finish up this fantastic selection with yet another merchant that we've never seen before, not even on an SPC.

These unique cards may be the only surviving memory of some of these merchants. We are blessed for having members such as our own Jeff Hofius who has spent many miles and many hours searching for and locating these paper gem treasures.

FOLLOW UP ON THE LOST NEW MEXICO SALES TAX SCRIP

By Steve Koczan

No. 16735
SALE TAX SCRIP
Good for payment of 2 percent tax on any 5c purchase at
BLANK COMPANY
45c 9 SALE TAX SCRIP 1 5c
Good for payment of two per cent tax on any 5c purchase at
BLANK COMPANY
40c 8 SALE TAX SCRIP 2 10c
Good for payment of two per cent tax on any 5c purchase at
BLANK COMPANY
35c 7 SALE TAX SCRIP 3 15c
Good for payment of two per cent tax on any 5c purchase at
BLANK COMPANY
30c 6 SALE TAX SCRIP 4 20c
Good for payment of two per cent tax on any 5c purchase at
BLANK COMPANY
25c 5 SALE TAX SCRIP 5 25c
Good for payment of two per cent tax on any 5c purchase at
BLANK COMPANY
20c 4 SALE TAX SCRIP 6 30c
Good for payment of two per cent tax on any 5c purchase at
BLANK COMPANY
15c 3 SALE TAX SCRIP 7 35c
Good for payment of two per cent tax on any 5c purchase at
BLANK COMPANY
10c 2 SALE TAX SCRIP 8 40c
Good for payment of two per cent tax on any 5c purchase at
BLANK COMPANY
5c 1 SALE TAX SCRIP 9 45c
Good for payment of two per cent tax on any 5c purchase at
BLANK COMPANY

I enjoyed our latest ATTS issue and the article about the Las Vegas Daily Optic scrip advertisement. I took your suggestion in that article of traveling to see if I could uncover any answers to that mystery. I went to Las Vegas, New Mexico yesterday. I stopped in at a lot of different types of businesses, and spoke with a whole lot of people who now know about the ATTS!

It was a very nice day and I had a good time. Unfortunately, I did not find any New Mexico sales tax scrip and I did not talk to anyone who had ever seen the tax scrip. I visited with the current publisher of the Las Vegas Daily Optic. He was, of course, surprised to see the advertisement. He said that there had been a fire in the 1950s that had destroyed a lot of, or all of, the previous records. I located the issue describing the fire but I do not have an account with the internet site so I was unable to read it. The fire is described in the August 10, 1957, issue of the Optic:

Las Vegas Daily Optic from East Las Vegas, New Mexico on August 10, 1957 · Page 4

I also stopped at the Las Vegas public library, the library at the New Mexico Highlands University, and the local museum. None of them have any Optic archives. The local historical society has an office in downtown Las Vegas and the

person working there said she would take a copy of the advertisement to the next board meeting and see if anyone has more information.

It occurred to me while driving back to Santa Fe that 1934 was a long time ago! Anyone who may have used the scrip is quite old by now.

I do hope that one of us can eventually locate some of these, especially since the New Mexico chronology in your history book *Sales Tax Tokens and Scrip: Histories* notes that in 340503 scrip were being used and they were known to officials! I think it is worth checking the New Mexico State Records and Archives and the New Mexico History Museum here in Santa Fe next. That is where old state agency records usually end up. Who knows what they have!

Photo at right on the previous page is a print made from the New Mexico State Library microfilm copy of the 340504 issue of the Optic. Also note that the editor (mcd) has added a slight off color not seen on the original to separate the appearance of the scrip from the white background.

XRF ANALYSIS OF A WASHINGTON PATTERN CONTAINING SILVER

By Jim Calvert R-533

A couple of years ago I purchased a Washington pattern of the S-1. Its weight is 4.55 gm with a strong strike and thin letters but no one could provide information as to the metal content. My first guess was that it was some sort of nickel composition but I had no way of really knowing. So the hunt began to find a way of analyzing it without scratching the token or doing any damage to it.

The first possible way of analyzing the content of the token was the specific gravity or relative density test. This required the measurements of the tokens weight and volume in air and then in water and comparing those results to a known sample. Since I had never performed such a test before, the requirements were beyond my ability.

The second and much more exact method of examination was the use of a handheld XRF analyzer. By recording the emissions of the characteristic secondary x-rays from the object that has been excited by bombarding it with high energy x-rays. The primary shortcoming is that this method can only read the surface material. If the token was plated over another or base metal, this examination would only reveal the metallic composition of that surface plating. The hand held XRF is not as expensive as the

desktop models but even this more reasonably priced machine is not often found in all coin or jewelry or pawn shops.

By far the most accurate type of XRF analyzer is the desk top model. I hoped that I might be able to find such a machine at the ANA show in Anaheim, so I took the pattern Washington token with me in hopes of finding someone with one of those more expensive models. I did not have any luck finding someone at the show with such a machine, but while I was showing the token to Bill Myers (R-570), he directed me to Hallenbeck Coin of Boulder, Colorado. They did own a desk top XRF at their shop and they agreed to take the token with them for such a test.

They tested both sides at different exposure times. The results were:

	Copper Content	Silver Content
Obverse	**88.21%**	**11.79%**
Reverse	**87.16%**	**12.84%**
Average	**87.38%**	**12.62%**

I must give a special shout out and thank you to the folks at Hallenbeck Coins for their help with this analysis. Without their assistance we might never have learned of these measurements.

This raises several questions. Is this a new type or is it actually the WA P-2 which was previously listed as a silver pattern? Or is it perhaps a new type altogether? Or might it even be a combination of the two? Any help is much appreciated. Thanks, Jim

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MY FAVORITE SALES TAX TOKEN

By Bill Myers

My favorite sales tax token is actually a miscellaneous item. It is the Simplicity Tax token that is a pro-tax issue by the National Council of Traveling Salesman's Association campaigning for a 1% sales tax from 1921. It is not my favorite because it is rare (R-3) or because of its message but because I have owned this token for many years and do not remember where I got it and did not know what it was for.

Several years ago I discovered sales tax tokens at a bourse and investigated it further and found out there was a group of sales tax token collectors (ATTS) so I joined the group and bought a copy of *United States Sales Tax Tokens and Stamps: A History and Catalog* by Malehorn and Davenport.

As I read through it, I got to pages 357 and 358 and there was a picture of that unknown token I owned. It was a "eureka" moment for me. Now that token is no longer relegated to the box of stuff I did not know what to do with. I was very happy that it had a known place in my collection. I guess I was a sales tax token collector long ago and just did not know it.

Don't forget that you can now place your duplicate sales tax token, scrip, and related memorabilia into the new FOR SALE section of the Trading Post and you only need to pay 10% to the ATTS for those items that you SELL!

1933 – AN IMPORTANT YEAR IN HISTORY

By Our El Presidente, John Ostendorf

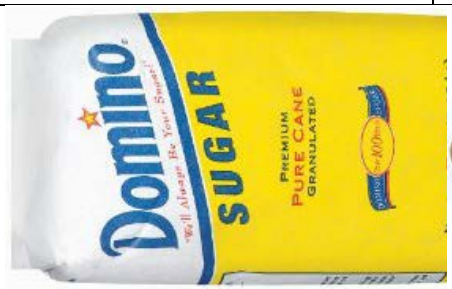
1933 was a pivotal year for sales taxes in the United States. Due to the Great Depression, many states and local governments were on the verge of financial collapse. Income taxes and property taxes were ineffective and by the end of 1933 eleven states would implement a sales tax. By the end of the decade, the majority of states in the union would follow suit.

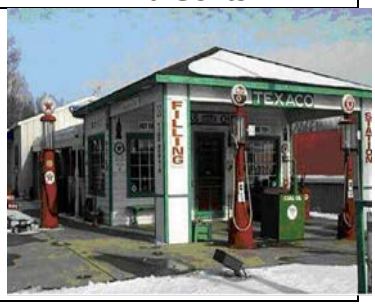
The implementation of a sales tax was extremely unpopular but there was no alternative. Sales taxes are very regressive taxes, since they have a disproportionately unfavorable effect on the poor who spend a greater percentage of their disposable income than do those with higher incomes. Some states, but not all, attempted to address the regressive nature of the sales tax with various exemptions on food items or medicines, as two examples. But even those common sense exemptions were rare in the early days of the sales taxes.

Most states did eventually mandate a minimum for which sales taxes would not be due. For example, a customer might not have to pay sales taxes on purchases below 7 cents. Even so, some states charged sales tax for every purchase, even for a one cent purchase. Because of that minimum payment level, many customers would buy in the same store several times to keep their purchases below the level that required sales tax.

I frequently respond to queries from people who have found a sales tax token and wonder what it is and so forth. They tend to be surprised when I tell them that the denomination was for a fraction of a cent. So I thought that it would be fun to examine the prices of various common goods as well as the average income during that period. In doing so, I believe the importance of a fraction of a cent becomes much more easily understood.

Common Prices for Common Needs in 1933

A Loaf of Bread = 5 Cents	A Pound of Hamburger = 11 Cents	A pound of Chicken = 20 Cents
A Dozen Eggs = 18 Cents	**5 Pounds of Sugar = 25 Cents**	**10 Pounds of Potatoes = 19 Cents**
		

A Pound of butter = 24 Cents	A pound of Apples = 3 Cents	A Gallon of Gas = 10 Cents
		

Wages in 1933

To keep costs in perspective, it is helpful not only to compare 1933 prices to current levels, but to compare them to the wages of the average worker. By 1933, the Great Depression was in its fourth year and unemployment was estimated to be as high as 25%.

The high unemployment rate also affected wages of those fortunate to have a job with wages plunging in virtually every industry. The supply of labor far exceeded the demand. Wages from that period are normally expressed in weekly wages and I suspect workers were often required to work more hours for the same or even lower wages.

According to the National Bureau of Economic Research, the average worker in manufacturing's weekly wages fell from $27.36 per week in 1929 to $18.18 per week in 1932. That was for probably a 50-60 hour week, so by 1932 that worked out to 30 to 36 cents per hour. So you can quickly see that to a family supported by an income of 30 to 36 cents per hour and fearful of a wage cut or outright job loss, the fraction of a cent was very important!

I hope you enjoyed this article. It's a bit depressing sometimes to think of how tough the times were for people, but I think it is important to remember so that hopefully our policy makers don't repeat the mistakes that led to the Great Depression and to gain a greater appreciation of the sales tax tokens and scrip we enjoy collecting.

2017 CONTRIBUTORS and BROWNIE POINTS

As was true for the 19 winning contributors last year, I'll be keeping track of EVERYONE who contributes ANYTHING to our ATTSN. This year I will be keeping track of the type of submission so that those who take the extra time to submit articles are rewarded a bit better. Classified, Sales Items, Favorite Token reports, biographies, New Finds, new articles – they will ALL count. Here is the list of who has contributed thus far in 2017 (the #'s in parenthesis are the "brownie points" totals for each contributor. Those with the higher points will get the rarest items, or several scarce items. I still have plenty of good stuff to give away for free if you help us with contributions here with our ATTSN. **Mike Batkin (1), Jim Calvert (3), Carl Cochrane (1), Dave Ferguson (2), Ralph Harnishfeger (3), Jeff Hofius (3), Steven Kawalec (1), Steve Koczan (3), Joe McCarthy (3), Bill Myers (3), John Ostendorf (3), Nick and Jane Sapone (1), Steven Tomisek (2), Larry Warner (1), and Rob Young (1).**

Sales Tax Tokens Online

ALL PRICES LISTED ARE WITH POSTAGE IF POSTAGE WAS CHARGED

161124 to 170228 – 2023 Lots Closed, 783 SOLD

Our Own Every Issue Hero - Ralph Harnishfeger

With Additions from MCD

$1,116.31

– That was the winning bid for a recent auction hammer price (with vig) for one of the best collections of SOMETHING in our field EVER. Since we will be featuring a full article on that collection next issue – you just need to hold on to your trousers to read about one of the all-time best recoveries of an assumed lost collection. It is so juicy you will RUSH to read next issue! I personally thought this collection had gone to the dumpster 30+ years ago.

No less than 4 examples of this tax token sold this quarter with prices ranging from $45 to just under $100.00. All tokens were in great condition as pictured on eBay.

All of these came from the same seller who has been selling these for many, many months. It is surprising that they have been able to maintain their high selling price, as I would not have guessed that there were so many collectors looking for this odd token. Obviously there are a lot more collectors of this material, especially when nice examples are made available. Now they just need to find the ATTS.

A nice selection of 7 Tenino, 5 of which were from the 1977 reproduction series, plus two originals from 1935, sold for **$81.72**. The 5 1977 included: Tenino Independent & South County Sun, Hedden's Pharmacy, Bank of Olympia, Roger's Furniture and South County Reality.

The two original 1935 were both the Campell and Campbell, WA L62, and the J. A. McLain WA L77. I'm betting that whomever was the lucky winner for this lot counted the WA L62 as the main reason to bid, and it probably accounted for a fair share of the winning bid amount

A great group of 72 OSTS, which included a nice selection of triple uncut pairs that remained attached together.

The final sale price was **$77.63** which was really a bargain considering what was included.

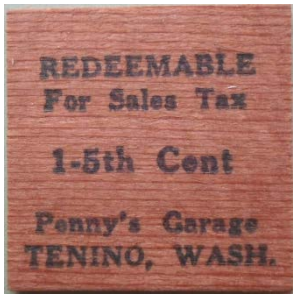
It is often the case that these uncut strips, regardless of the number remaining together (generally 2 – 10 pairs) are found in single lots like this one.

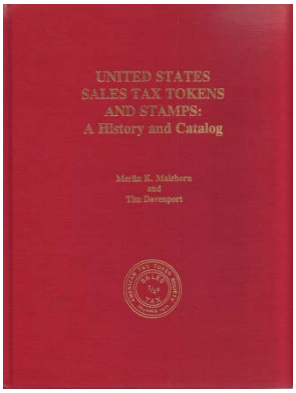
On occasion you will have a seller listing just one at a time, but even then, they probably came from a hoard like this group sold here.

One of the few times when you probably could make a little money if these were sold individually.

$52.60 nabbed on a Buy It Now, this Blank back Tenino appears to be the WA L77, an honest R7 piece and well worth the price paid.

$50.87 for this WA L85. The photo here makes it look like black ink, but it is very dark blue.

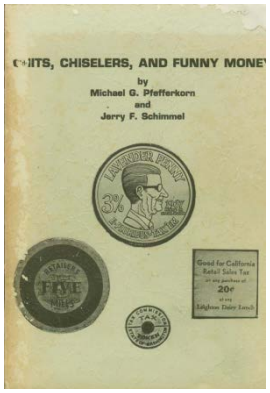




Our last two most frequently used catalogues. To the left is the Malehorn and Davenport, which sold for **$47.00** and to right is an original Chits by Schimmel and Pfefferkorn that sold for **$41.65**.

The Chits was described as heavily used, and from the look of it, that was most certainly the case. The M&D was still new and unread.

I'm always glad to see these two books sell for something of a reasonable price because it probably means we have a new collector that will be entering our field.



What do you collect? If you have a want list, why not put it in the Classified section of our Notoriously Nifty Newsletter? Keep your love alive by finding Neat New Needs.

(For those of you who may be wondering – yes, I did read a lot of Marvel comics when I was young.)

Above right at $**42.15** this is undoubtedly the highest price ever paid for this wonderful example of Personal Collector Scrip from one of our all-time top collectors and researchers – Jerry F. Schimmel.

Above left, also from Jerry, and selling for another great price of **$33.65**. Obviously we have passed the point where these Personal tokens are considered blasé'.

Without the contributions Jerry made, much of what we know now might have been lost forever.

Having these wonderful examples of scarce items produced by our predecessors is another form of remembrance of those who deserve our appreciation.

Although the price of **$41.10** is certainly not out of line for a Casey, it is fairly high when the condition of this example is taken into consideration.

This piece could not grade better than mid very fine, VF-30, and had enough scratches on the reverse to nearly count as graffiti.

It is sound advice to view the grade and/or condition of any exonumic token purchased, even if it is "only" a sales tax token.

$36.05 was a very reasonable price to pay for this group of Tenino, Washington woods that were specifically designed to mimic the early pieces from the 1930's.

This set included a WA-O8, O9, O10, O11, & O12. At only $7.00 per piece these scarce items would most certainly be considered a good buy, even if they were duplications of your collection that might be used for trades at a later time.

This San Jose, California Warboy's 1 mill token card of 20 on the off-white cardboard, are always in demand and this one really sold for an awfully easy price of **$34.67.**

It is virtually impossible to tell if this is the L14A or the L14B. I even went so far as to get out my own 1 Mill cards to see if I could line them up well enough to determine the size. But with the two sizes being so similar, it really wasn't possible to say if this was a pretty common R-4 A, or a seriously rare R-9 B. Let us know if you won it!.

One of the best buys of this quarter. I've only shown one page here, but this was nearly a complete set of state issues. Seller listed as 128, mostly different, and from viewing the pages that were presented there were several scarce tokens contained in this set.

Now that I've got everyone upset about not buying "another" set of state issues, I can tell you that the price was only **$32.05** with postage.

I bid on this lot just because I didn't want to see it given away. It had little attention and slipped by simply because it was a "lot of stuff" rather than individual scarcer pieces.

Above left an EF-45 Ladd, Il. that sold for **$18.51** with a VF-35 Virginia, IL. that sold for **$18.51**. Both of these prices can be considered rather conservative for these mid-grade level no-problem examples. Both of these remain extremely difficult to find in true uncirculated condition.

STEAL OF THE QUARTER!!!

This lot was listed on eBay as: **65 Misc. Transportation, Tax, Good For, Amusement Tokens-IL, MO, AL, MS, OK, etc.** in the Tokens: **US TRADE** category. **Leo Schiltz**, that sharp eyed guy, bought this lot for the buy it now price of **$10.66** WITH postage! **eBay Photo enlarged, so it's a little blurry,** but I don't think there is any question that Leo scored big time with this find. This begs the question, "How many other lots of "junk" might have great STT stuff that is missed and thrown into the infamous "sort it someday"ag?

SECRETARY/TREASURER'S NOTES

Jim Calvert R-533

Pay Pal on our website http: www.salestokens.org

Any questions or information needed please give me an email at jnlcalvert@gmail.com or call 805-540-8778.

FINANCIAL REPORT

December 1, 2016 – February 28, 2017

Beginning Balance	12/01/2016	$ 1745.61	Expenses - $379.06	Income - $155.26
Balance	01/01/2017	$ 1521.81	Expenses - 0	Income - $165.00
Balance	02/01/2017	$ 1686.81	Expenses - $109.99	Income - $168.00
Ending Balance	03/01/2017	$ 1744.82		

The Ending Balance covers the cost of the last newsletter. As usual, this report does not include the cost of this newsletter.

DONATIONS: Gene Wood, Steven Koczan, Pascal Brock, Jeffery McFarland, and James Ball

ORGANIZATIONAL REPORT

October 31, 2016

NEW MEMBERS:	None
DROPS:	9 Unpaid for 2017
DEATHS:	0
MEMBERSHIP: 05/01/2016	69 + 6 Donated

TRADING POST

Deadline for Issue #177 = May 15th, 2017

RULES:

CLASSIFIED All members may place a classified advertisement **free of charge** and may change it every issue if they wish. No limitations on word count as long as it stays within reason.

FOR SALE ITEMS: (1) Up to twelve items (lots) per issue per member. **(2)** Fixed prices only - no trades or auctions. **(3)** Members may offer a fixed price WITH an "Or Best Offer" option if they desire to do so. **(4)** Sellers must list a preferred contact and type of payment accepted (Checks, Money Orders, Pay Pal), as well as postage costs, if any. **(5)** Sellers must accept returns on all sales for 10 days after customer's date of receipt. **(6)** Refunds to the customer do not include their return postage costs. **(7)** Each lot may include up to three photos**. (8) 10% of all sales** must be paid to Jim Calvert for the ATTS on an honor basis. Be SURE to let Jim know why you are paying him those funds when you send them. **(9)** Editor reserves the right to refuse or refine any For Sale Lot.

CLASSIFIED

WANTED: All kinds of paper or cardboard scrip and tokens. Especially state sales tax, coal and lumber, depression era, food stamp change, etc. Scott McClung, 8381-H Montgomery Run Road, Ellicott City, MD. 21043. Phone: 410-868-3318.

I'LL BUY YOUR COLLECTION: Tougher IL provisionals and virtually any STT scrip wanted. Also buying entire STT collections. Please contact John Ostendorf, 523 Hiwasee Rd, Waxahachie, TX 75165 or johnoste@yahoo.com.

TEXAS WANTED: Trade my unc. Franklin Spears for a Bill Bringham or Dean Johnson for a Charlotte Keats. Larry Warner
office@larrywarner.com

CASINO CHIPS WANTED: Check your top drawer, jewelry box, etc. Buying one chip or whole collections. *Contact Peter Volburg, P.O. Box 3037, Farmingdale NY 11735 or QUALPETE@aol.com

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OH, PURTY PURTY PLEASE: Looking for a nice example of an Oklahoma S-7. I have tons of scarce and rare trading material. Contact Jim Calvert at 1984 Lyn Rd., Arroyo Grande CA 93420 or jnlcalvert@gmail.com

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I REALLY NEED THESE TOKENS: Looking for OK S-6, Ok S-7, Illinois L-3 Astoria, L- 19 Casey, L-36 Depue, L-56 Livingston, L-104 Witt Co. Contact Kevin Barnett, 17404 Hilltop Ridge Drive, Eureka MO or eldeaco@yahoo.com

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WANTED: Great JPEG photos of your rare tokens, scrip, or related memorabilia. Willing to give you trade value for those photos I need. Up to $10 in trade value for really tough items I need photos of. I have too many great sales tax tokens and scrip that I need to have gone before the ID & PG is published and I'm willing to trade them for your help in locating impossible photos.. Monte C. Dean, moxking@aol.com or 121 E. Fairview St., Spring Valley, MN. 55975

SCARCE NM S-8 BLACK FIBER : Mint condition, $57 with postage, checks held until cleared or cashier's checks. Mike Batkin, PO Box 13223, El Paso, TX. 79913

FOR SALE

John Ostendorf, 523 Hiwasee Rd., Waxahachie, TX 75165 **johnoste@yahoo.com.**
Shipping $2 for any order. Checks / Money Orders / Pay Pal (to above email address) accepted. If paying by Pay Pal please confirm via email prior to payment.

JO LOT #1 – 150 different Ohio Sales Tax Stamps (probably more like 170 different) in pairs with the best attributions I could make. - **$300.00**.

JO LOT #2 – Ladd, Illinois, IL-L52, AU Condition - **$20.00**.

JO LOT #3 – El Paso, Illinois, IL-L38, AU Condition with some red remaining - **$12.50**.

JO LOT #4 – 10 Different Illinois Provisionals (My Choice) - **$15.00**.

JO LOT #5 – 3 Complete pads of 100 Ohio Stamps (OH-S259-261) - **$3.00**.

Monte C. Dean, 121 E. Fariview St., Spring Valley, MN. 55975 moxking@aol.com
Phone: (507) 922-4033 Shipping $2 for any order. Reserve via email or telephone. I'll send you a Pay

Pal invoice that you can pay in one click, or I accept your check or money order, too.

MD Lot #1 – CA-L13Aa – San Jose, ¼ Mill White Cardboard, strip of 10, nice straight no-problem card of 10 - **$25.00**.
MD Lot #2 – CA-L14Aa – San Jose, 1 Mill White Cardboard, strip of 10, also nice straight no-problem card of 10 - **$25.00**.
MD Lot #3 – CA-L17Aa – Stockton, ¼ Mill Orange Cardboard, strip of 10, nice even cut and nearly perfect example - **$25.00**.
MD Lot #4 – CA-L19Aa – Stockton, 1 Mil, Orange Cardboard, strip of 10, also nice and even and bright strip - **$25.00**.
MD 1-4 Combined - Buy all four of these lots for **$80.00** as long as no one has reserved any of the single lots first.

Good for California Retail Sales Tax on any purchase of FIVE CENTS at any White Log Tavern
CALIFORNIA RETAIL SALES TAX COUPONS
Unpunched coupons good for Sales Tax on each 5c purchase in White Log Taverns.
TO OUR CUSTOMERS:
We do not want to raise our prices or reduce the quality of our products in order to include the Sales Tax. We realize that those customers paying 1c tax on 15c purchases would actually be paying the tax for the customer whose purchase was less than 15c. We have therefore adopted, under the approval of the California State Board of Equalization, this fair method of collecting a uniform and correct retail sales tax based on actual purchases, by giving our customers this redeemable coupon for the excess fraction of the penny collected.
Unpunched coupons good in any WHITE LOG TAVERN
White Log Taverns

MD Lot #5 – Single CA-L10a White Log Tavern, shown at left of each photo - **$15.00**.
MD Lot #6 – Full Card of CA-12A, slight wrinkle in center of card, not bad at all - **$55.00**.

MD Lot #7 - Missouri MO C/s-SIL-1, Rarity 8. Beautiful condition with only the slightest hints of handling - **$60.00**.

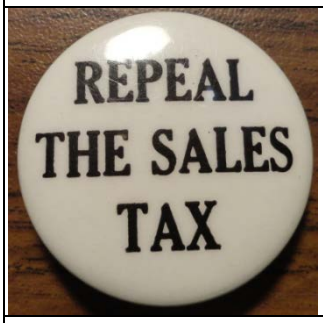
_____

If you have unknown, unlisted Missouri counterstamped milk-caps I am happy to take $10 off any sale price if you can provide me with good usable jpeg photos. You will receive recognition for your contribution, as well.

5c
NORTH CAROLINA
SALES TAX COUPON
1c sales tax has been paid. You are entitled to purchase merchandise up to the unspent balance of this coupon without paying additional tax.
S. H. KRESS & CO.
GOOD ONLY IN THIS STORE
NOT TRANSFERABLE
1c
1c
COUPON FOR
North Carolina Sales Tax
Good For 1/3 of One Cent Tax
On a Purchase From
ROSE'S
5 - 10 and 25 Cent Stores
Henderson, N. C.

MD Lot #8 – NC-L19 S. H. Kress & Co. sales tax scrip. Missing upper right corner. **$35.00**

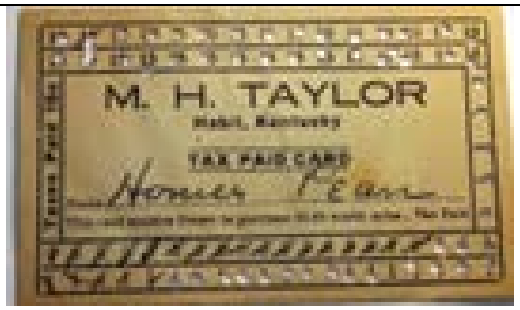
MD Lot #9 – Henderson, N.C. unlisted Rose's 1/3 Cent coupon. Water stained & a little brittle **$40.00**



MD Lot #10
Early 1960's NY, NY. Button front is really superb. Slightest rust patination on inside reverse. Pin original and intact. Tough one in really gorgeous condition **$50.00.**

Jim Calvert, 1984 B Lyn Road, Arroyo Grande, CA. 93420 jnlcalvert@gmail.com
Shipping $2 for any order. Reserve at above email, or phone 805-441-8079. Check payment preferred.

JC Lot #1 CA L10 White Log Tavern, single token. **$22.00**
JC Lot #2 IL-L2, Arcola token, nice condition. **$2.00**
JC Lot #3 IL-18B Carbondale, nice condition. **$2.00**
JC Lot #4 IL-38 El Paso, nice example. **$43.00**



JC Lot #5 IL NF-2D, The Blue Front, Royalton, Illinois Scrip - **$135.00**
JC Lot #6 IL NF-6A, Shafor's Drug Store, Royalton, Illinois Scrip - **$120.00** **JC Lot #7** KY L-1, M. H. Taylor Punch Card Scrip - **$175.00**

JC Lot #8 MO c/s 119 LA Con Corp. **$20.00**
JC Lot #9 OR R2A, Stop ST Pinback, **$18.00**
JC Lot #10 OR R5B, Stop ST Pinback, **$25.00**

If you have duplicates FOR SALE – they should be listed HERE!

JC Lot #11 WA L99C, Tenino, Thurston County, **$37.00**
JC Lot #12 WA L103A, Tenino, Thurston County, **$37.00**

American Tax Token Society (ATTS)

The **ATTS** is a not-for-profit, tax-exempt, educational and research social club. It is registered as a 501(c)(3) organization under IRS guidelines. All donations are tax-deductible subject to IRS guidelines. The **ATTS Newsletter** is the official quarterly publication of the ATTS published for its members, and is mailed first class from Waxahachie, Texas, USA. Copies are available to schools, universities, museums and other educational or related organizations upon request. The request must be made in writing on the organizational letterhead and signed by a legal representative of that organization. Portions of the newsletter may be reprinted if written permission is first obtained from the society and/or the original author. Articles reprinted from sources outside of the ATTS must have permission from the original source. The opinions expressed in this newsletter are those of the authors of each specific article. Those opinions may not reflect the same opinions of the editor or other society officers.

The ATTS Website is www.salestaxtokens.org.

Articles, news, information and general education materials are always being sought for publication. Please send your submissions to the editor. If the article is from a source other than the submitter then please include all the information necessary so that the editor can obtain permission to reprint the article. If we can't get permission we can't print the article! No payment of any kind is given for any article submitted or published.

Information about membership, address changes, dues and donations should be addressed to the club secretary-treasurer. Membership dues are $12 (U.S.) for U.S. and Canadian addresses and $15 (U.S.) for the U.K. and Europe. Write for additional rates depending on the country. Lifetime membership dues are $160 (U.S. addresses only), $180 (U.S.) for Canadian addresses and $300 (U.S.) for U.K. and Europe. The membership calendar year begins in the 1st, 2nd, 3rd, or 4th Quarter.

The society's officer's serve without compensation of any kind other than direct expenses incurred when conducting official society business.

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